



Lindsey M. Stepp
Commissioner

Carollynn J. Lear
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State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION

James P. Gerry
Director

Samuel T. Greene
Assistant Director

January 7, 2020

Town of Moultonborough
ATTN: Board of Selectmen
PO Box 139
Moultonborough, NH 03254-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Moultonborough's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Moultonborough achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Moultonborough is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. Assessments as of April 1, 2018. Eight properties sampled did not reflect assessments as of April 1, 2018. The town should request that the contractor do a more thorough job with permit visits. A new contractor has been hired for the 2019 tax year.

ASB III, B.4. a-c. Current Use. Ten files sampled had inadequate maps not showing categories, areas not in Current Use, or subdivisions. Four files had stewardship incorrectly applied due to expired tree farm certificates or outdated management plans.

ASB III, C.1. a. Credits. One sample had no documentation from the VA for total and permanent disability, five samples had applications not approved by the assessor, and one had no PA-33 on file for a property in a trust. The town is currently reviewing credits and should be in compliance for 2019.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

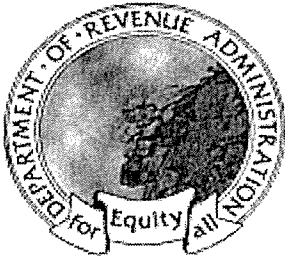
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James P. Gerry", with a stylized flourish at the end.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

INVENTORY PROGRAM COVER SHEET APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality:

Moultonborough

B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1

B3-Revised Inventory program that addresses compliance with RSA 75:8

Municipality of Moultonborough in the category of ASSESSMENTS as of April 1, and
REVISED INVENTORY PLAN:

	B2	B3
Met Standard		X
Did Not Meet Standard	X	

Comments:

Written SOP in progress but procedures are consistently followed. The yearly contract with Vision Appraisal also outlines inventory procedures.

DRA Appraiser Signature:

Adam Denoncour

DRA Supervisor Initials:

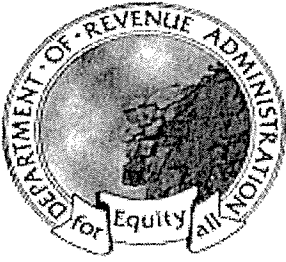
PB

Date:

1/2/20

Date:

1/2/2020



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

ASSESSMENTS as of APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality: Moultonborough

Date of Review: 1/14/2019

B.2 Continued

Assessments RSA 74:1

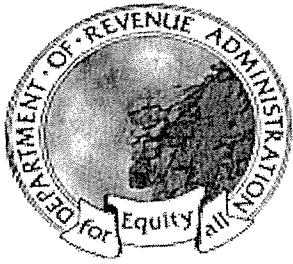
Verify any of the following methods the municipality uses to ensure that values are reflective as of 4/1

- | | |
|--|----------------------------------|
| 1. Physically Checks Building Permit Status on April 1 of each year..... | <input type="text" value="Yes"/> |
| 2. Records Building Status By Taking Photographs on April 1 of each year..... | <input type="text" value="Yes"/> |
| 3. Checks Water/Sewer Records for April 1 of each year..... | <input type="text" value="N/A"/> |
| 4. Checks Certificate Of Occupancy Issued on or before April 1 of each year..... | <input type="text" value="Yes"/> |
| 5. Checks Building Inspectors Records For Property Status on April 1 of each year..... | <input type="text" value="Yes"/> |
| 6. Other Method, please describe..... | <input type="text" value="Yes"/> |

B.3 A revised inventory program be in place that ensures compliance with RSA 75:8

Revised Inventory Items:

- | | |
|---|----------------------------------|
| (a) They know or believe they have had a material physical change.
(example: Building permits, inventory forms per RSA 74:4, etc)..... | <input type="text" value="Yes"/> |
| (b) Change In Ownership; (example: recorded deeds, etc)..... | <input type="text" value="Yes"/> |
| (c) Have Undergone Zoning Changes (example: ZBA minutes, warrant articles, etc)..... | <input type="text" value="Yes"/> |
| (d) Have Undergone Changes to Exemptions, Credits, or Abatements;
(example: property transfers ownership, death certificates, exemption amount
change due to age of applicant or if the spouse dies and the widow/widower
should be placed into a lower age category)..... | <input type="text" value="Yes"/> |
| (e) Have Undergone Subdivision, Boundry Line Adjustments or Mergers
(example: recorded deed combining lots, recorded plan, etc)..... | <input type="text" value="Yes"/> |
| (f) Have Undergone Other Changes Affecting Value;
(example: Market Dynamics, changes in stratum or neighborhoods that result in
disproportionate values as evidenced by their EQ statistics or in house statistics.)..... | <input type="text" value="Yes"/> |
| Does the municipality have a revised inventory plan to comply with all of the above?..... | <input type="text" value="Yes"/> |



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality: Date of Review:

If this plan is outlined in writing please attach a copy of that plan to this form.
If there is no written plan, use the comments section to indicate the municipality's plan.
* If answer to any item above is No, please explain in comments section.

Comments:

Written SOP in progress but procedures are consistently followed. The yearly contract with Vision Appraisal also outlines inventory procedures.

DRA Appraiser Signature:

Adam Denoncour

Date:

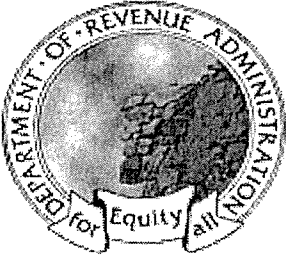
1/14/2019

DRA Supervisor Initials:

PB

Date:

1/2/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Moultonborough

Date of Review: 5/24/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
1	044/033	Yes
2	049/004	Yes
3	052/013	Yes
4	067/001	Yes
5	067/026	Yes
6	093/043	Yes
7	099/065	Yes
8	099/179	Yes
9	112/062	Yes
10	121/085	No
11	128/060	Yes
12	145/015	No
13	161/019	Yes
14	162/010	Yes
15	167/003	No
16	168/005	No



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

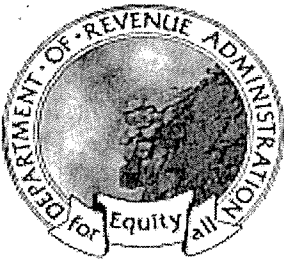
ASB III, B. 2.

Name of Municipality: Moultonborough

Date of Review: 5/24/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
17	185/006	No
18	201/023	Yes
19	213/006	Yes
20	221/032	Yes
21	243/028	No
22	247/005	Yes
23	249/038	Yes
24	252/011	Yes
25	267/002	Yes
26	283/014/000/002/006	Yes
27	283/014/000/004/015	No
28	283/014/000/007/027	Yes
29	283/014/000/009/034	No



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Moultonborough

Date of Review: 5/24/2018

Assessments RSA 74:1

Sample

Number:

Parcel ID:

Values Reflect April 1:

Comments:

Sample #10- exterior is composite clapboard-above avg. Sample # 12- driveway is paved. Sample #14 -GAR appears to have finished space on 2nd flr. Per data collection manual should have been sketched and picked up on 2nd card. Sample # 15 - 22x10 FSP is actually 22x10 FSP/PAT, the same patio extends under the WDK to create a 5x10 patio section. There is a mini split unit providing A/C to the house. Sample #16 -2x4 indent on top of left corner of sketch does not exist, entire 30' length of left wall is flat. Sample #20 -card #1- 8x27 and 12x36 sections of main house do not have FUS above them. FUS/FGR is 25x35 not 25x30. Card #2 - 33x7 deck was rebuilt and is now 26x7. Did not find 168 sqft detached deck on property. Sample #26- 6x22 section of WDK is under roof overhang, should be labled as FOP. Sample #28 -unit has mini split providing A/C.

DRA Appraiser Signature:

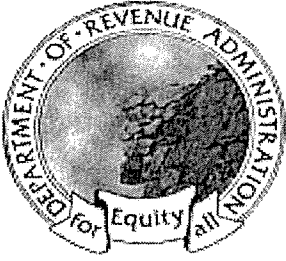
Adam Denoncour

Date: 5/24/2018

DRA Supervisor Initials:

PD

Date: 1/2/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Moultonborough

Total Sample Size

Samples with Errors

Samples without Errors

Percent of Samples without Errors (Minimum 85%)

B4a	B4b	B4c
34		
10	4	0
24	30	34
70.59%	88.24%	100.00%

Municipality of Moultonborough in the category of Application of CURRENT USE:

Met Standard
Did Not Meet Standard

B4a	B4b	B4c
	X	X
X		

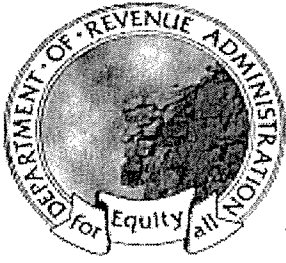
Comments:

DRA Appraiser Signature: Adam Denoncour

DRA Supervisor Initials: PB

Date: 11/29/2018

Date: 1/2/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

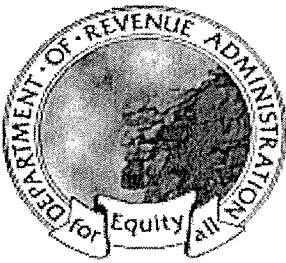
ASB III, B. 4. a-c

Name of Municipality: Moultonborough

Date of Review: 11/29/2018

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
1	119-21	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
2	123-2	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
3	124-1	Yes	Yes	No	Yes	No	Yes	Did Not Meet Standard
4	14-10-2	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
5	141-17	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
6	159-11	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
7	164-3	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
8	16-8	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
9	16-8-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
10	183-2	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

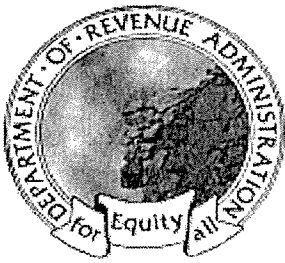
Moultonborough

Date of Review:

11/29/2018

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
11	187-2	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
12	237-15	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
13	238-35	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
14	24-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
15	246-26	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
16	26-14	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
17	280-8	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
18	288-15	Yes	Yes	Yes	Yes	No	Yes	Did Not Meet Standard
19	3-2	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
20	3-6	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

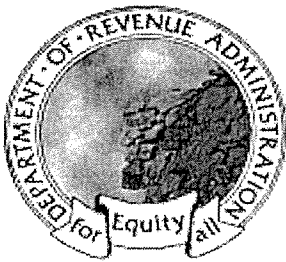
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Moultonborough	Date of Review: 11/29/2018
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Current Use RSA 79-A

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>a</u>				<u>b</u>	<u>c</u>	<u>Results:</u>
		<u>(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	<u>(ii) Recreational discount being correctly applied</u>	<u>(iii) Original site Map outlining current use categories or equivalent</u>	<u>(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
21	37-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
22	401-2	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
23	401-4	Yes	Yes	No	Yes	No	Yes	Did Not Meet Standard
24	401-4-1	Yes	Yes	No	Yes	No	Yes	Did Not Meet Standard
25	45-4-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
26	49-22	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
27	54-2	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
28	63-2	Yes	Yes	No	Yes	Yes	Yes	Did Not Meet Standard
29	63-4	Yes	Yes	No	Yes	Yes	Yes	Did Not Meet Standard
30	6-4	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Moultonborough	Date of Review: 11/29/2018
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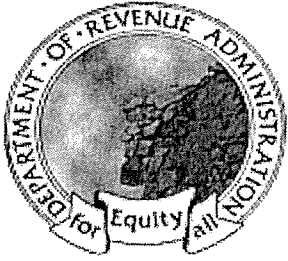
Current Use RSA 79-A

		a				b	c	
Sample Number	Parcel ID:	(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	(iii) Original site Map outlining current use categories or equivalent	(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I	Appropriate Stewardship documentation being correctly applied per CUB 304.09	All municipality's current use assessments comply with CUB 304 value ranges	Results:
31	65-13	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
32	76-7	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
33	84-3	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
34	84-5	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard

Comments:

Sample #3- Stewardship plan is outdated (2009) and needs updated plan. Map is well labeled but acreage is in excess of currently assessed total. Samples #7,8,9- Need updated map for categories. Sample # 14 -Map is outdated, depicts 25 acres of pine and 30 acres of hardwood, but card reads 55 acres as all pine. Sample #17 -Map depicts NICU area but does not delineate between CU categories or label their acreage. Sample #18- Tree farm certification expired in 2015. Sample #21 and 22- Map not updated to show subdivision and last tree farm certification dated 10/25/11. Sample #28 and 29 -Maps depict NICU area, but do not outline CU Categories.

DRA Appraiser Signature:	Adam Denoncour	Date:	11/29/2018
DRA Supervisor Initials:	P/B	Date:	1/2/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Moultonborough
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Total Parcels Sampled	28
Unacceptable Samples	7
Acceptable Samples	21
Percent of Acceptable Samples (Minimum 95%)	75.0%

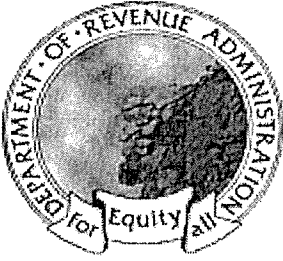
Municipality of Moultonborough In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Adam Denoncour	Date:	1/2/2020
DRA Supervisor Initials:	PB	Date:	1/2/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

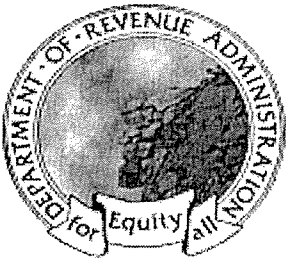
CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality: Moultonborough

Date of Review: 10/23/2018

Sample Number	Parcel ID	Credit Type	<u>Application</u> <u>Timely filed,</u> <u>completed,</u> <u>and signed by</u> <u>the applicant.</u>	<u>Application</u> <u>Approved by</u> <u>the Assessor</u> <u>(s)</u>	<u>If applicant is</u> <u>listed under a</u> <u>trust, is a PA-</u> <u>33 Form filed</u>	<u>Year</u> <u>Last Review</u>	<u>Results</u>
1	014-005	Veteran's	Yes	Yes	N/A	2018	Met Standard
2	016-005	Veteran's	Yes	Yes	Yes	2018	Met Standard
3	018-009	Total Disability	Yes	Yes	N/A	2017	Did Not Meet Standard
4	018-009	Veteran's	Yes	Yes	N/A	2017	Met Standard
5	021-009	Veteran's	Yes	Yes	Yes	2018	Met Standard
6	021-013	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
7	043-010	Veteran's	Yes	Yes	N/A	2015	Met Standard
8	044-023	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
9	045-003	Total Disability	Yes	Yes	N/A	2017	Met Standard
10	045-003	Veteran's	Yes	Yes	N/A	2017	Met Standard
11	046-017	Veteran's	Yes	Yes	Yes	2016	Met Standard
12	054-001	Veteran's	Yes	Yes	N/A	2017	Met Standard
13	068-009	Veteran's	Yes	Yes	No	2015	Did Not Meet Standard
14	072-023	Veteran's	Yes	Yes	N/A	2015	Met Standard
15	072-043	Veteran's	Yes	Yes	N/A	2016	Met Standard
16	073-007	Veteran's	Yes	Yes	N/A	2015	Met Standard
17	074-002	Veteran's	Yes	Yes	N/A	2018	Met Standard
18	075-089	Veteran's	Yes	Yes	Yes	2018	Met Standard
19	079-006	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality:	Moultonborough	Date of Review:	10/23/2018
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Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
20	079-007	Veteran's	Yes	Yes	N/A	2018	Met Standard
21	085-021	Veteran's	Yes	Yes	N/A	2018	Met Standard
22	087-001	Veteran's	Yes	Yes	N/A	2018	Met Standard
23	089-006	Veteran's					Met Standard
24	089-013	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
25	090-007	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
26	090-019	Veteran's	Yes	Yes	N/A	2018	Met Standard
27	092-045	Veteran's	Yes	Yes	Yes	2015	Met Standard
28	093-041	Veteran's	Yes	Yes	N/A	2017	Met Standard

Comments:

Sample # 3 does not have documentation from VA backing up total disability. Samples #6, 8, 19, 24 and 25 have applications not signed by the assessor. Sample #13 has no PA-33 or trust documents. Sample #23 was removed for 2018.

DRA Appraiser Signature:	Adam Denoncour	Date:	10/23/2018
DRA Supervisor Initials:	<i>AD</i>	Date:	1/2/2022